

Exhibit B

Karen Liang Email re: 2SI / 3SI

From: "Jeffrey Bartlett" <jbartlett@███████████>
To: "Karen Liang" <LiangK@███████████>
CC: "Linda Shepard" <ShepardL@███████████>, "Courtney Stodolak" <cstodolak@...>
Date: 2/16/2011 7:51AM
Subject: RE: Overhead Rate Computation for FYE 12/31/10
Attachments: Jeff Bartlett P S .vcf; JDB no common ownership letter _2-16-2011_.pdf; _New OVERHEAD 2011.xls; 2_Payroll.pdf; CLS labor for 2011.xls

Karen,

Sorry it has taken so long for us to get you this information. Attached is the information that you requested. We would like to thank you again for looking into this so early this time. It was very embarrassing changing our overhead rate several times last year in the middle of the year, having already submitted several price proposals, etc. It was just confusing!

We are getting ready to send out our January invoices so is there any date that you can tell us that you will be complete by? If it is more than a week then I guess we will just invoice using the rate that we have calculated.

If there is anything else that you need please do not hesitate to contact me.

Thanks again,

Jeff

-----Original Message-----

From: Karen Liang [mailto:LiangK@███████████]
Sent: Wednesday, February 09, 2011 4:09 PM
To: Jeffrey Bartlett
Cc: Linda Shepard
Subject: Overhead Rate Computation for FYE 12/31/10

Hi Jeff,

We are reviewing your overhead rate computation for fiscal year ending 12/31/10 (use for billing from 1/1/11 - 12/31/11). The following is additional information needed to complete the review of your 2010 overhead rate.

1. Please provide your detail computation on how you determined the unallowable bonus and incentives of \$883,211.92 and the detail for the bonus and incentives of \$1,079,511.92 for 2010
2. Please provide the salary and bonus paid to each Principal/Officer (Brian Bartlett, Jeff Bartlett, Guy Spreeman, & Anthony Thelen) for 2010.
3. Can you send me your spreadsheet that shows the direct and indirect labor for each employee for 2010?

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4. Per our discussion during the audit in 2010, common control exists for the Standish property. Please provide the supporting document for the actual expenses (deprecations and other expenses) incurred by the landlord of the Standish property.

If you have any questions, please contact me.

Thanks,

Karen Liang - Senior Auditor
MDOT-Office of Commission Audit
Phone: (517) 335-5476
Fax: (517) 335-2277

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